

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE WESTERN DISTRICT OF OKLAHOMA**

<b>In re:</b>	)	
	)	
<b>Chris Nick Papasasantou,</b>	)	<b>Case No. 16-14195 JDL</b>
	)	
	)	<b>Chapter 13</b>
	)	
<b>Debtor.</b>	)	

**COMBINED OBJECTION TO CHAPTER 13 PLAN AND BRIEF IN SUPPORT**

**COMES NOW** the State of Oklahoma, ex rel. Oklahoma Tax Commission (the “OTC”) and hereby objects to the Chapter 13 Plan of the above-referenced Debtor.

**BRIEF IN SUPPORT**

1. The Debtor has failed to file **2013, 2014 and 2015** Oklahoma income tax return(s) contrary to Bankruptcy Code §§ 1325(a)(9) and 1308(a). Until all returns have been filed, the OTC is unable to adequately evaluate whether any Plan currently on file or filed in the future conforms to Bankruptcy Code requirements.

2. Any 2013 through 2015 liability qualifies as an unsecured priority claim pursuant to §507(a)(8)(A)(i) and Bankruptcy Code §§1322(a)(2) and 1325 require that Debtor’s Plan provide for full payment of this liability.

**WHEREFORE**, the State of Oklahoma, ex rel. Oklahoma Tax Commission objects to the confirmation of the Chapter 13 Plan filed by the Debtor as it is unable to determine if such Plan complies with the Bankruptcy Code.

Respectfully submitted,

**OKLAHOMA TAX COMMISSION**

/s/Sean R. McFarland  
Sean R. McFarland, OBA# 13729  
Assistant General Counsel  
100 N. Broadway Ave., Suite 1500  
Oklahoma City, OK 73102  
Tel: (405)522-9460; Fax: (405)602-0165  
[smcfarland@tax.ok.gov](mailto:smcfarland@tax.ok.gov)

**CERTIFICATE OF MAILING/ELECTRONIC TRANSMISSION**

I, Sean R. McFarland, hereby certify that on November 14, 2016, a true and correct copy of the above Objection to Chapter 13 Plan was electronically served using the CM/ECF system to John Hardeman, Chapter 13 Trustee, Mike J. Rose, attorney for the debtor(s) and the Office of the United States Trustee.

Further, I certify that on November 14, 2016 a true and correct copy of the Objection to Chapter 13 Plan was mailed via U.S. Mail, first class, postage prepaid and properly addressed to the following at the address shown:

Chris Papasasantou  
8514 N. Georgia Ave  
Oklahoma City, OK 73114

/s/Sean R. McFarland  
Sean R. McFarland

Please note that the Office of the General Counsel must receive all returns